2013

### CERTIFICATE

To the Clerk of Ford County, State of Kansas
We, the undersigned, officers of
Bucklin Cemetery District

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2013; and (3) the
Amount(s) of 2012 Ad Valorem Tax are within statutory limitations for the 2013 Budget.

|                                   |            |             |                                      | 2013 Adopted Budget              | t  |
|-----------------------------------|------------|-------------|--------------------------------------|----------------------------------|--|
| Table of Contents:                |            | Page<br>No. | Budget Authority<br>for Expenditures | Amount of 2012 Ad<br>Valorem Tax | County<br>Clerk's<br>Use Only            |
| Computation to Determine Limit f  | or 2013    | 2           |                                      |                                  |  |
| Allocation MVT, RVT,16/20M Ve     | ehicle Tax | 3           |                                      |                                  |  |
| Schedule of Transfers             |            | 4           |                                      |                                  |  |
| Statement of Indebt. & Lease/Purc | chase      | 5           |                                      |                                  |  |
| <u>Fund</u>                       | K.S.A.     |             |                                      |                                  |  |
| General                           | 17-1344    | 6           | 267,897                              | 83,264                           | 5,000                                    |
| Debt Service                      | 10-113     |             |                                      |                                  |  |
| Beautification                    |            | 7           | 79,104                               |                                  |  |
|                                   |            | 7           |                                      |                                  |  |
| Totals                            |            | xxxxxxxxx   | 347,001                              | 83,264                           |  |
| Budget Summary                    |            | 8           | Is a Resolution required?            | Yes                              | County Clerk's Use Only                  |
| Neighborhood Revitalization Reba  | ate        | 9           |                                      |                                  | 16,652,868                               |
| Resolution                        |            | 10          |                                      |                                  | Nov. 1, 2013 Total<br>Assessed Valuation |

| Totals                             | xxxxxxxxx     | 347,001                                 | 83,264        |  |
|------------------------------------|---------------|---|---------------|--|
| Budget Summary                     | 8             | Is a Resolution required?               | Yes           | County Clerk's Use   |
| Neighborhood Revitalization Rebate | 9             | , |               | 16,652,86  |
| Resolution                         | 10            |   |               | Nov. 1, 2013 To<br>Assessed Valuat   |
| Assisted by:                       |               |   |               |  |
| Theresa Dasenbrock, CPA, CFE       |               |   |               |  |
| Lewis, Hooper & Dick, LLC          | . 1           | 1) 1                                    |               |  |
| Address:                           | M             | 11/10                                   | $\mathcal{A}$ |  |
| PO Box 699                         | / Ju          | Karl KA                                 | John          |  |
| Garden City, KS 67846              | 1701          | 1. 17                                   | 00            |  |
| Email:                             |               | UT F MO                                 | Mr.           |  |
| theresad@lhd.com                   | Tas           | Will                                    | ks.           | 00 TO 100 POST (100 POST 100 P |
|                                    | -             |   | <u></u>       |  |
| Attest: 11-13, 2012                | <del>2-</del> | 0                                       |               |  |
| Sharon Seilul Girin                |               |   |               |  |
| County Clerk                       |               | Gov                                     | erning Body   |  |

Bucklin Cemetery District Ford County

### Computation to Determine Limit for 2013

|                                    | Comparation to Determine Dank for 2015  |   |      |                |
|------------------------------------|---|---|------|----------------|
|                                    |   |   |      | Amount of Levy |
| 1.                                 | Total Tax Levy Amount in 2012 Budget  | + | \$_  | 81,233         |
| 2.                                 | Debt Service Levy in 2012 Budget  | - | \$_  | 0              |
| 3.                                 | Tax Levy Excluding Debt Service   |   | \$_  | 81,233         |
|                                    | 2012 Valuation Information for Valuation Adjustments:   |   |      |                |
| 4.                                 | New Improvements for 2012: + 138,952  | - |      |                |
| <ol> <li>5.</li> <li>6.</li> </ol> | Increase in Personal Property for 2012:  5a. Personal Property 2012 + 294,109  5b. Personal Property 2011 - 296,647  5c. Increase in Personal Property (5a minus 5b) + 0  (Use Only if > 0)  Valuation of Property that has Changed in Use during 2012: 0 | - |      |                |
| 0.                                 | valuation of Property that has Changed in Ose during 2012.  | - |      |                |
| 7.                                 | Total Valuation Adjustment (Sum of 4, 5c, 6) 138,952  | _ |      |                |
| 8.                                 | Total Estimated Valuation July, 1,2012 16,646,845   |   |      |                |
| 9.                                 | Total Valuation less Valuation Adjustment (8 minus 7) 16,507,893  |   |      |                |
| 10.                                | Factor for Increase (7 divided by 9) 0.00842  | - |      |                |
| 11.                                | Amount of Increase (10 times 3)   | + | \$   | 684            |
| 12.                                | Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)  |   | \$ _ | 81,917         |
| 13.                                | Debt Service Levy in this 2013 Budget   |   | _    | 0              |
| 14.                                | Maximum levy, including debt service, without a Resolution (12 plus 13)   |   | -    | 81,917         |

If the 2013 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

Bucklin Cemetery District Ford County

2013

## ALLOCATION OF MOTOR, RECREATIONAL, 16/20M VEHICLE TAXES

| 2012           | Tax Levy Amount in | Alloc | Allocation for Year 2013 | 513        |
|----------------|--------------------|-------|--------------------------|------------|
| Budgeted Funds | 2011 Budget        | MVT   | RVT                      | 16/20M Veh |
| General        | 81,233             | 5,354 | 59                       | 483        |
| Debt Service   | 0                  | 0     | 0                        | 0          |
|                | 0                  | 0     | 0                        | 0          |
|                | 0                  | 0     | 0                        | 0          |
| Total          | 81,233             | 5,354 | 99                       | 483        |

County Treas MVT Estimate

County Treas RVT Estimate

65

County Treas 16/20 M Vehicle Tax Estimate

483

MVT Factor 0.06591

16/20M Factor 0.00595

0.00080

RVT Factor

Page No. 3

2013

Bucklin Cemetery District Ford County

### **Schedule of Transfers**

| Expenditure<br>Fund Transferred | Receipt Fund Transferred | Actual Amount for | Current Amount for | Proposed Amount for                     | Transfers Authorized by |
|---------------------------------|--------------------------|-------------------|--------------------|---|-------------------------|
| From:                           | То:                      | 2011              | 2012               | 2013                                    | Statute                 |
|                                 |                          |                   |                    |   |                         |
|                                 |                          |                   |                    |   |                         |
|                                 |                          |                   | .,                 |   |                         |
|                                 |                          |                   |                    |   |                         |
|                                 |                          |                   |                    |   |                         |
|                                 |                          |                   |                    |   |                         |
|                                 |                          |                   |                    |   |                         |
|                                 |                          |                   |                    | *************************************** |                         |
|                                 |                          |                   |                    |   |                         |
|                                 |                          |                   |                    |   |                         |
|                                 |                          |                   | ~~                 |   |                         |
| <del>-</del>                    |                          |                   |                    |   |                         |
|                                 |                          |                   |                    |   |                         |
|                                 |                          |                   |                    |   |                         |
|                                 | Totals                   | 0                 | 0                  | 0                                       |                         |
|                                 | Adjustments*             |                   |                    |   |                         |
|                                 | Adjusted Totals          | 0                 | 0                  | 0                                       |                         |

<sup>\*</sup>Note: Adjustments are required only if the transfer is being made in 2012 and/or 2013 from a non-budgeted fund.

Bucklin Cemetery District Ford County

### STATEMENT OF INDEBTEDNESS

| Type                | Date  | Interest |        | Amount      |          |           | Amon     | Amount Due | Amor     | Amount Due |
|---------------------|-------|----------|--------|-------------|----------|-----------|----------|------------|----------|------------|
| of                  | Jo    | Rate     | Amount | Outstanding | Date     | Date Due  | 20       | 2012       | 20       | 2013       |
| Debt                | Issue | %        | panssI | Jan 1,2012  | Interest | Principal | Interest | Principal  | Interest | Principal  |
| General Obligation: |       |          |        |             |          |           |          |            |          |            |
| None                |       |          |        |             |          |           |          |            |          |            |
|                     |       |          |        |             |          |           |          |            |          |            |
| Total G.O.          |       |          |        | 0           |          |           | 0        | 0          | 0        | 0          |
| Revenue Bonds:      |       |          |        |             |          |           |          |            |          |            |
|                     |       |          |        |             |          |           |          |            |          |            |
|                     |       |          |        |             |          |           |          |            |          |            |
| Total Revenue       |       |          |        | 0           |          |           | 0        | 0          | 0        | 0          |
| Other:              |       |          |        |             |          |           |          |            |          |            |
|                     |       |          |        |             |          |           |          |            |          |            |
|                     |       |          |        |             |          |           |          |            |          |            |
| Total Other         |       |          |        | 0           |          |           | 0        | 0          | 0        | 0          |
| Total               |       |          |        | 0           |          |           | 0        | 0          | 0        | 0          |

# STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

| Due Due       |              | - 1                   |      |  |  |  |  |  | 0 0   |
|---------------|--------------|-----------------------|------|--|--|--|--|--|-------|
| Principal Pay | Balance On I | Jan 1,2012 2          |      |  |  |  |  |  | 0     |
| Amount        |              | (Beginning Principal) |      |  |  |  |  |  | 0     |
| Interest      | Rate         | %                     |      |  |  |  |  |  | Total |
| of            | Contract     | (Months)              |      |  |  |  |  |  |       |
|               | Contract     | Date                  |      |  |  |  |  |  |       |
|               | Items        | Purchased             | None |  |  |  |  |  |       |

<sup>\*\*\*</sup>If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

| Adopted Budget                           | Prior Year            | Current Year          | Proposed Budget    |
|--|-----------------------|-----------------------|--------------------|
| General                                  | Actual for 2011       | Estimate for 2012     | Year for 2013      |
| Unencumbered Cash Balance Jan 1          | 84,075                | 131,046               | 178,232            |
| Receipts:                                |                       |                       |                    |
| Ad Valorem Tax                           | 69,504                | 81,233                | XXXXXXXXXXXXXXXXXX |
| Delinquent Tax                           |                       |                       |                    |
| Motor Vehicle Tax                        |                       | 5,277                 | 5,354              |
| Recreational Vehicle Tax                 |                       | 51                    | 65                 |
| 16/20M Vehicle Tax                       |                       | 375                   | 483                |
| LAVTR                                    |                       |                       | 0                  |
| In Lieu of Taxes                         |                       |                       |                    |
| Iff Lied of Taxes                        |                       | ····                  |                    |
| Sale of lots                             |                       | 499                   | 499                |
|  |                       |                       |                    |
|  |                       |                       |                    |
|  |                       |                       |                    |
|  |                       |                       |                    |
|  |                       |                       |                    |
|  |                       |                       |                    |
|  |                       |                       |                    |
| Interest on Idle Funds                   | 325                   |                       |                    |
| Miscellaneous                            | 323                   |                       |                    |
| Does misc. exceed 10% of Total Receipts  |                       |                       |                    |
| Total Receipts                           | 69,829                | 87,435                | 6,401              |
|  |                       |                       | 184,633            |
| Resources Available:                     | 153,904               | 218,481               | 104,033            |
| Expenditures:                            | 10.071                | 11250                 | 15 200             |
| Personnel & Employee Benefits            | 12,371                | 14,750                |                    |
| Contractual                              | 2,751                 | 4,250                 |                    |
| Commodities                              | 7,736                 | 7,000                 | <del></del>        |
| Capital Outlay                           |                       | 10,000                |                    |
| Cemetery Improvements                    |                       | 4,249                 | 230,170            |
|  |                       |                       |                    |
|  |                       |                       |                    |
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|  |                       |                       |                    |
| Neighborhood Revitalization Rebate       |                       |                       | 227                |
| Miscellaneous                            |                       |                       |                    |
| Does misc. exceed 10% Total Expenditures |                       |                       |                    |
| Total Expenditures                       | 22,858                | 40,249                |                    |
| Unencumbered Cash Balance Dec 31         | 131,046               | 178,232               | XXXXXXXXXXXXXXXXXX |
| 2011/2012 Budget Authority Amount:       | 102,287               | 140,249               | XXXXXXXXXXXXXXXXX  |
| •  |                       | -Appropriated Balance |                    |
|  |                       | ture/Non-Appr Balance |                    |
|  | •                     | Tax Required          |                    |
|  | Delinquent Comp Rate: | 0.0%                  | 0                  |
|  |                       | 2012 Ad Valorem Tax   |                    |
|  | 7 till Call Of        |                       | 03,204             |

| Adopted Budget                           | Prior Year      | Current Year      | Proposed Budget |
|--|-----------------|-------------------|-----------------|
| Beautification                           | Actual for 2011 | Estimate for 2012 | Year for 2013   |
| Unencumbered Cash Balance Jan 1          | 30,500          | 33,103            | 53,104          |
| Receipts:                                |                 |                   |                 |
| Contributions                            | 2,690           | 26,000            | 26,000          |
|  |                 |                   |                 |
|  |                 |                   |                 |
| Interest on Idle Funds                   | 30              |                   |                 |
| Miscellaneous                            |                 |                   |                 |
| Does misc. exceed 10% of Total Receipts  |                 |                   |                 |
| Total Receipts                           | 2,720           | 26,000            | 26,000          |
| Resources Available:                     | 33,220          | 59,103            | 79,104          |
| Expenditures:                            |                 |                   |                 |
| Capital Outlay & Improvements            | 117             | 5,999             | 79,104          |
|  |                 |                   |                 |
|  |                 |                   |                 |
| Miscellaneous                            |                 |                   |                 |
| Does misc. exceed 10% Total Expenditures |                 |                   |                 |
| Total Expenditures                       | 117             | 5,999             | 79,104          |
| Unencumbered Cash Balance Dec 31         | 33,103          | 53,104            | 0               |
| 2011/2012 Budget Authority Amount:       | 74,501          | 75,999            |                 |

| Adopted Budget                           | Prior Year      | Current Year      | Proposed Budget |
|--|-----------------|-------------------|-----------------|
| 0  | Actual for 2011 | Estimate for 2012 | Year for 2013   |
| Unencumbered Cash Balance Jan 1          |                 | 0                 | 0               |
| Receipts:                                |                 |                   |                 |
|  |                 |                   |                 |
|  |                 |                   |                 |
|  |                 |                   |                 |
|  |                 |                   |                 |
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|  |                 |                   |                 |
|  |                 |                   |                 |
| Interest on Idle Funds                   |                 |                   |                 |
| Miscellaneous                            |                 |                   |                 |
| Does misc. exceed 10% of Total Receipts  |                 |                   |                 |
| Total Receipts                           | 0               | 0                 | 0               |
| Resources Available:                     | 0               | 0                 | 0               |
| Expenditures:                            |                 |                   |                 |
|  |                 |                   |                 |
|  |                 |                   |                 |
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|  |                 |                   |                 |
|  |                 |                   |                 |
|  |                 |                   |                 |
| Miscellaneous                            |                 |                   |                 |
| Does misc. exceed 10% Total Expenditures |                 |                   |                 |
| Total Expenditures                       | 0               | 0                 | 0               |
| Unencumbered Cash Balance Dec 31         | 0               | 0                 | .0              |
| 2011/2012 Budget Authority Amount:       | 0               | 0                 |                 |

### NOTICE OF BUDGET HEARING

### The governing body of Bucklin Cemetery District

Ford County

will meet on August 14, 2012 at 6:45 PM at Bucklin City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Bucklin City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2013 Expenditures and Amount of 2012 Ad Valorem Tax establish the maximum limits of the 2013 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

|                       | Prior Year Act | ual 2011  | Current Year Estin | nate for 2012 | Proposed I       | Budget Year for 2 | 2013      |
|-----------------------|----------------|-----------|--------------------|---------------|------------------|-------------------|-----------|
|                       |                | Actual    |                    | Actual        | Budget Authority | Amount of 2012    | Estimate  |
| FUND                  | Expenditures   | Tax Rate* | Expenditures       | Tax Rate*     | for Expenditures | Ad Valorem Tax    | Tax Rate* |
| General               | 22,858         | 5.010     | 40,249             | 5.002         | 267,897          | 83,264            | 5.002     |
| Debt Service          |                |           |                    |               |                  |                   |           |
| Beautification        | 117            |           | 5,999              |               | 79,104           |                   |           |
|                       |                |           |                    | 5,000         |                  | 02.044            | 5.000     |
| Totals                | 22,975         | 5.010     |                    | 5.002         | <del></del>      | 83,264            | 5.002     |
| Less: Transfers       | 0              |           | 0                  |               | 0                |                   |           |
| Net Expenditures      | 22,975         |           | 46,248             |               | 347,001          |                   |           |
| Total Tax Levied      | 64,685         |           | 81,233             |               | XXXXXXXXXXXXXX   | X                 |           |
| Assessed Valuation    | 12,911,735     |           | 16,241,208         |               | 16,646,845       |                   |           |
| Outstanding Indebtedn | iess,          | •         |                    |               |                  |                   |           |
| Jan 1,                | <u>2010</u>    |           | <u>2011</u>        |               | <u>2012</u>      |                   |           |
| G.O. Bonds            | 0              |           | 0                  |               | 0                |                   |           |
| Revenue Bonds         | 0              |           | 0                  |               | 0                |                   |           |
| Other                 | 0              |           | 0                  |               | 0                |                   |           |
| Lease Pur. Princ.     | 0              |           | 0                  |               | 0                |                   |           |
| Total                 | 0              |           | 0                  |               | 0                |                   |           |

| Brenda Koon |  |
|-------------|--|
| Clerk       |  |

Page No. 8

### 2013 Neighborhood Revitalization Rebate

| Budgeted Funds<br>for 2013 | 2012 Ad<br>Valorem before<br>Rebate** | 2012 Mil Rate<br>before Rebate | Estimate 2013<br>NR Rebate |
|----------------------------|---------------------------------------|--------------------------------|----------------------------|
| General                    | 83,037                                | 4.988                          | 227                        |
| Debt Service               |                                       |                                |                            |
| TOTAL                      | 83,037                                | 4.988                          | 227                        |

2012 July 1 Valuation: 16,646,845

Valuation Factor: 16,646.845

Neighborhood Revitalization Subj to Rebate: 45,474

Neighborhood Revitalization factor: 45.474

<sup>\*\*</sup>This information comes from the 2013 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

### of Of Publication

|  |  | First published        | in The B         | uckin Banner   | on Wedne            | andou America  | 0010                              |                  |
|--|--|------------------------|------------------|--|---------------------|--|-----------------------------------|------------------|
| least weekly (50   | (First published in The Buckin Banner on Wednesday, August 1, 2012)  NOTICE OF BUDGET HEARING State of |                        |                  |  |                     |  |                                   |                  |
| t least five year  | The governing body of '  |                        |                  |  |                     |  |                                   |                  |
| otice.   | Bucklin Cemetery District  |                        |                  |  |                     |  |                                   |                  |
| ss mail matter   | <b>.</b>   | Swelling objections of | ot ersyayani te  | lating to the propos   | in City Hall        | for the purpose of he<br>lunds and the amoun<br>I will be available at | t of lay to levied                |                  |
| ion on a daily, (<br>County, Kansa   | p  | roposed Budget 201     |                  | BUDGET SUMM  | ARY                 |  |                                   |                  |
| lication and ha  |  | of the 2013 budget     | Estimated Tax    | Rate is subject to cl  | hange depend        | ing on the final asse  | maximum limits<br>ssed valuation. |                  |
| nty, Kansas. 📑   | Prior Year Actual 2011   |                        |                  | Current Year Estimate for 2012   |                     | Proposed Budget Year for 2013  |                                   |                  |
| wing dates in 🤄  | FUND   | Expenditures           | Actual Tax Rate* | Expenditures   | Actual<br>Tax Rate* | Budget Authority<br>for Expenditures                                   | Amount of 2012<br>Ad Valorem Tax  | Estimate         |
|  | General<br>Debt Service  | 22,858                 | 5.010            | 40,249   | 5.002               | 267,897  | 83,264                            | Tax Rate* 5.002  |
| വര ിവ  |  | 12.00                  |                  |  |                     |  |                                   |                  |
| Ug, 20 12  | Beautification   | 117                    |                  | 5,999  | •                   | 79,104   |                                   |                  |
| 20 j   |  |                        |                  |  |                     |  |                                   |                  |
| 20   | Totals<br>Len: Transfera   | 22,975                 | 5,010            | 46,248   | 5.002               | 347,001  | 83,264                            | 5,002            |
|  | Not Expenditures   | 22,975                 |                  | 46,248   |                     | 347,001  | kory,, ki⊕ori ⊕.<br>Pil           | • <del>***</del> |
| 20   | Total Tax Levied Assessed Valuation  | 64,685<br>12,911,735   |                  | 81,233<br>16,241,208   | -                   | **************************************                                 | 11.                               |                  |
| 20   | Outstanding Indebtedne   |                        |                  | 2035111200]  |                     | 10,040,843]  |                                   |                  |
| 20   | Jan 1  | 2010                   |                  | 2011   | _                   | 2012   |                                   |                  |
| Land to the second seco | G.O. Bonds<br>Revenue Bonds  | 0                      |                  | 0  |                     | 0  |                                   |                  |
| 13   | Other<br>Lease Par. Pring.   | 0                      | , F              | 0  |                     | . 0  | 1 .                               |                  |
| (1)  | Total  | ŏ                      | ·                | Ö  | ·                   | 0  |                                   |                  |
| ر به در  | Tax rates are expresse   | d in milis.            |                  | Alberta de la companya de la company |                     |  |                                   |                  |
|  |  |                        |                  |  |                     | 4 g/4 - 4  |                                   |                  |
| 3  | Brenda K   |                        |                  |  |                     |  |                                   |                  |
|  | Clerk  |                        | •                | Page No. 8   |                     |  | •                                 |                  |
|  |  |                        |                  |  |                     |  |                                   |                  |
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### SPECIAL DISTRICT RESOLUTION

### RESOLUTION NO.

A resolution expressing the property taxation policy of the Board of Bucklin Cemetery District District with respect to financing the 2013 annual budget for Bucklin Cemetery District, Ford County, Konsas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2013 Bucklin Cemetery District district budget exceed the amount levied to finance the 2012 Bucklin Cemetery District except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all district services are the responsibility of the district board; and

Whereas, Bucklin Cemetery District provides essential services to district residents; and

Whereas, the cost of provision of these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Board of the Bucklin Cemetery District that is our desire to notify the public of the possibility of increased property taxes to finance the 2013 Bucklin Cemetery District budget as defined above.

Adopted this 14 th day of Aug. 2012 by the Bucklin Cemetery District District Board, Ford County, Kansas.

VI NO CI

. Chair/President

, Member

Member

Page No.

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(Attach a signed copy to the budget)